

Health Care Authority

General

Code: S1HealthCareAuthority-FD22
Name: Health Care Authority
Group: Pullman
Type: S1-Agency, Commission, or Board
Location: State
Scope: Not Applicable

Team

Lead: Tara Alfano
Manager: Alisha Shaw

Procedures

A.1.PRG - TeamMate Administration

Procedure Step: Audit Set Up
Prepared By: TAA, 1/6/2023
Reviewed By: LHN, 1/17/2023

Purpose/Conclusion.

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Purpose / Conclusion:

Set up TeamMate audit file in accordance with TeamMate Protocol.

Testing Strategy:

All of the following steps are required in order to properly set up the TM file except for the optional step to set up global tickmarks. If the budget is less than 100 hours, auditors may skip steps 4-6 (filling out the profile and sending to TC) until the end of the audit.

1. **Add the audit team to the project** - To do this, go to the Planning tab and select Team. Then select the team from the TeamStore by clicking the "get" button. [For confidential audits only \(IT, Medicaid, etc.\): Disable guest access.](#)
2. **Set Project Manager and Lead** - Select the Lead and Manager from the drop down menus in the Team Tab of the Profile. The "Lead" should be the Auditor-In-Charge of the audit, and the "Manager" should be the Assistant Audit Manager supervising the audit.
3. **Fill out initial information in the Profile** - The Project Profile captures general information about the audit for the TeamCentral database. Access the Profile from the Planning tab and populate as many of the required fields in the Profile as possible at this stage of the audit. A description for each required field can be found in the TeamMate Protocol document.
4. **Centralized Projects** - Go to <http://saoapp/TMDV/ViewProjectErrors.aspx> and enter the project code then "Validate" to check your project for errors.
5. **Resolve any TMDV errors** - The TeamMate Data Validation (TMDV) application performs a series of edit checks on data in your project to ensure accuracy and conformity to protocol. If TMDV identifies errors for your project, resolve the errors and send to central again (if distributed) until TMDV displays that there are no records to display.

Exceptions could indicate either errors in the TeamMate profile or issue data or errors in other SAO databases. If you have confirmed that information in TeamMate is correct, contact the TeamMate Administrative Group to initiate corrections to our other databases.

6. **Set up your favorite global tickmarks (optional)** - Global tickmarks are available throughout the audit file and do not change from workpaper to workpaper. You can access the global tickmarks screen from the Planning tab.

7. **Initialize Audit** – Attempt to sign off on this step, which will trigger a dialog box asking if you would like to initialize the audit. After initialization of the audit, you may continue to add users or global tickmarks, but cannot delete any.

Guidance/Criteria:

ADDITIONAL BACKGROUND

Auditors should consider the following background information and resources when performing work on this area.

[TeamMate Protocol Document](#)

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Record of Work Done.:

1. Added the audit team to the project (all audits). As applicable, disabled guest access (confidential audits only).
2. Set the Project Manager and Lead
3. Filled out the audit profile
4. Checked Data Validation System for errors
5. Resolved all TMDV Errors
6. Set up my favorite global tickmarks, if needed
7. Initialized the audit file

A.1.PRG - TeamMate Administration

Procedure Step: Project Review & Finalize

Prepared By: (None)

Reviewed By: WFR, 11/27/2023

Purpose/Conclusion.:

Purpose/Conclusion:

To ensure that audit documentation complies with TeamMate Protocol, the audit file is ready for finalization and archiving, and that any files outside of TeamMate are completed and reviewed.

Testing Strategy.:

Replicas

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Ensure that all replicas are merged into the master file and discard any replicas that will never be merged.

Review of workpapers

Review workpapers to ensure they are completed and properly signed off. You can use the Procedure Status Viewer (for all procedure steps) or the Schedule Status Viewer (for procedure summaries and attachments) to see the status of steps and attachments in the audit file. *The Viewers can be accessed from the buttons on the Navigation Bar at the bottom of the screen.*

Coaching Notes

Verify that all coaching notes have been addressed and cleared. You can use the Coaching Notes Viewer to see the status of all Coaching Notes in the audit file. *The Coaching Note Viewer can be accessed by using the button on the Navigation Bar at the bottom of the screen.*

During the finalization process, coaching notes will be deleted. If you want to keep these notes you will need to create a report using the Reports wizard and save it outside of the TeamMate file.

Hardcopy Files and External Data

Ensure that hardcopy files referenced by the audit are completed and reviewed. Also ensure that any unnecessary documentation or files, including databases with any confidential or sensitive information, are appropriately disposed. If files or databases are needed for future periods, ensure these are appropriately secured. *See the SAO Administrative Policy on Data Security and Access.*

Project Profile

Review and update the Profile information. See the TeamMate Protocol document for definitions and instructions for each required field. *The Protocol document can be accessed from your Start Menu / All Programs / State Auditor's Office or on the Intranet on the TeamMate page.*

Confidential Audits Only

Disable guest user and any other users granted temporary file access.

Issue Review

Ensure issue content is exactly what was presented to the client per the Exit Document, Management Letter, or Finding. There should only be one issue for each finding, management letter item and exit comment. Additional information or notes about the issue can be documented in the "notes" tab. Any other documented issues (that were communicated verbally, at pre-exits or were later combined or dropped) should be either deleted or marked as "verbal recommendations."

Check that all required issue fields are completed and correct. See the TeamMate Protocol document for definitions and instructions for each required field. *The Protocol document can be accessed under Audit / TeamMate on the Intranet.*

Issue Sign-Off

All issues must be reviewed and signed off by a Supervisor and/or Audit Manager, per Protocol. The finalization process will require all issues to

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have a state of "reviewed."

Audit Status in Tracker

Update the Audit Status of prior audit management letters and findings in Tracker. See the [Tracker Quick Reference Guide](#) for details.

Resolve any TMDV errors - The TeamMate Data Validation (TMDV) application performs a series of edit checks on data in your project to ensure accuracy and conformity to protocol.

- Go to the Status and Milestones tab in the profile and change project status to "Post Fieldwork"
- Go to <http://saoapp/TMDV/ViewProjectErrors.aspx> and enter the project code then "Validate" to check your project for errors.
- If TMDV identifies errors for your project, resolve the errors and check web site until TMDV displays that there are no records to display.

Exceptions could indicate either errors in the TeamMate profile or issue data or errors in other SAO databases. If you have confirmed that information in TeamMate is correct, contact the **TeamMate Administrative Group** to initiate corrections to our other databases.

Change Project Status

Go to the Status and Milestones tab in the profile and change project status to "Post Fieldwork".

Enter the report issuance date in the "Issued (Final Report)" field. **REMINDER: DO *NOT* CHANGE THE STATUS OF THE PROJECT TO ISSUED.**

Complete/Finalize Project

After the audit report has been sent to OS the audit should be finalized by the Audit Manager. To do this, go to Review | Finalize. The finalization process will:

- Halt the process if any issues have not been reviewed;
- Warn the Audit Manager of unreviewed workpapers and/or steps;
- Check for uncleared coaching notes;
- Finalize the project, which prevents any further changes from being made to the file.

Note: if the project is finalized and the team subsequently needs to add or modify the documentation, contact the TeamMate Administrator for assistance.

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Guidance/Criteria:

ADDITIONAL BACKGROUND

Auditors should consider the following background information and resources when performing work on this area.

TeamMate Protocol Document

Record of Work Done:

All of the following steps have been completed for this audit file:

- All outstanding replicas are merged.
- All workpapers have been reviewed.
- Coaching notes have been addressed and cleared.
- Hardcopy files have been completed and reviewed.
- Unnecessary files and databases have been appropriately disposed of, and any files or databases needed for future periods have been appropriately secured in accordance with SAO's administrative policy on Data Security and Access.
- The audit profile has been completed.
- As applicable, any guest/temporary user access has been disabled (confidential audits only).
- Issue content has been reviewed and required fields completed.
- All issues have been signed off as reviewed.
- The Audit Status of prior audit management letters and findings has been updated in Tracker.
- All TeamMate Data Validation errors are resolved.

The audit will now be finalized and be marked for archival.

B.1.PRG - Investigation Procedures

Procedure Step: Summary of Conclusions

Prepared By: TAA, 11/6/2023

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Reviewed By:

SRS, 11/21/2023

Purpose/Conclusion:

Purpose/Conclusion:

To summarize the results of fieldwork and assess whether evidence is sufficient and appropriate to support conclusions.

Testing Strategy:

Summarize the results of fieldwork including a schedule of the fraudulent activities and amounts which are cross-referenced to supporting work.

Assess the overall sufficiency and appropriateness of evidence obtained throughout the investigation. In assessing the sufficiency of evidence, consider whether there is enough evidence to persuade a knowledgeable person that the conclusions are reasonable. In assessing the appropriateness of evidence, consider its relevance, validity and reliability.

Guidance/Criteria:

ADDITIONAL BACKGROUND

Auditors should consider the following background information and resources when performing work on this area.

SAO Audit Policy [1410](#) - Fraud Investigations

Record of Work Done:

A summary of the results of fieldwork:

On October 11, 2022, the Lynda Karseboom, Audit and Accountability Manager notified our Office regarding a potential loss of public funds as required by state law.

The entity initiated an investigation and determined a employee violation of administrative policy had occurred.

The investigation identified that while the subject did violate policy regarding outside employment, there was no loss as the subject was fulfilling their responsibilities and management was not aware of period of inactivity. We agree that an ethics violation occurred as the subject was working two jobs at once as there is evidence to support the subject worked at both entities during the loss period. However, the subject did

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acknowledge to working 2 jobs at the same time. We are unable to quantify the extent of the loss on HCA, as we cannot determine the amount of overlap in time the subject was actively working at both HCA and the City. See additional work performed in TM file 07Spokane-FD22.

The entity has not filed a report with law enforcement.

Conclusion: Our results are summarized here: [\[Investigation Conclusion Summary\]](#)

B.1.PRG - Investigation Procedures

Procedure Step: Verify DSA
Prepared By: TAA, 1/6/2023
Reviewed By: LHN, 1/17/2023

Purpose/Conclusion.:

Purpose / Conclusion:

To verify that a Data Sharing Agreement is in place before starting the audit.

Testing Strategy.:

Prior to starting the audit, teams are **required** to verify that a Data Sharing Agreement is in place by performing the following procedures:

- Go to the DSA Library: <https://stateofwa.sharepoint.com/sites/SAO-DataSharingAgreements/DSA/Forms/AllItems.aspx>
- Check the folder corresponding to the entity's MCAG. *This can be done by searching for the MCAG in the upper left search box or by finding it in the responsible team's folder.*
- If a DSA is not yet in place, then work with your manager to get an agreement in place prior to starting audit work. *If the entity has a No-DSA Waiver in DSA Library, the audit may continue but no confidential data (category 3 or 4) can be requested or received. If this restriction becomes a barrier for the audit, the team should consult with their Assistant Director and TAS.*
- If the DSA Scope is other than "General" or DSA Type is something other than "Standard DSA" then auditors should be familiar with the contents.

Guidance/Criteria.:

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Record of Work Done.

We checked the DSA Library and confirmed that a Data Sharing Agreement was in place prior to starting audit work.

B.1.PRG - Investigation Procedures

Procedure Step: Reported Loss and Investigation Plan

Prepared By: TAA, 2/2/2023

Reviewed By: SMS, 5/25/2023

Purpose/Conclusion.

Purpose/Conclusion:

- To document the initial reported loss and preliminary assessment completed.
- To document the investigation plan steps that addresses the anticipated investigation strategy, scope, staffing, and budget.

Testing Strategy.

Investigators are required to complete steps 1-3:

1. Make initial contact with the client (within 5 business days of initial loss report date) and discuss loss with audit manager.
2. Complete a Preliminary Assessment Worksheet (PAW). Complete Team level review and submit to Team SI for review within 10 business days of initial loss report date. Please use the PAW review library to upload and document reviews completed and notification for Team Fraud's review. Link to PAW review library: <http://saosp/TeamSites/Fraud/PAWs/Forms/AllItems.aspx>
3. Based on Team SI's review of the completed PAW next investigation steps will be determined.
 - For risks determined to be included in the current audit, **GENL time should be used to start**. Please reserve at least 5 hours GENL for the Team SI to bill for review. *Reminder: When planning investigation work remember to consider the following elements:*
 - Approach and testing strategies
 - Initial scope of the investigation (time frame and areas examined)
 - Procedures to determine if scope should be expanded ("what else" question)

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- *Procedures to understand internal controls, if necessary*
- *Whether interviews need to be conducted and, if so, the timing, nature of the questions, and who will lead the interviews.*
- *Estimated time-frame/fieldwork completion date, budget, and staffing resources.*
- *In some instances an MOU may be something that is wanted to ensure clear communication. If this is the case, please work with the Special Investigations team to get the MOU approved. There are example MOU's on the sharepoint site.*

4. Request the set up of an audit number and budget in TABS. **Budget requests are expected to be approved by Team SI.**

(Option A) For external investigation review work, please send an email budget request to the Team SI for approval. Example budget request emails can be found on the sharepoint site: <http://saosp/TeamSites/Fraud/FraudExamples/BudgetRequestExample.msg>

- (Option B) For draft investigation plan, the budget will be documented in the approved plan. After the Team SI has approved the plan, they will send an email notifying you of the total budget approval. **Prepare a BUCO and attach the email approving the budget to establish FRAD hours in EIS.**
- **Required:** The budget will be documented in the approved plan. After Team SI has approved the plan, they will send an email notifying you of the total budget approval. **Prepare a BUCO and attach the email approving the budget to establish FRAD hours in EIS.**
- **Required:** Obtain and document advance approval from the Team SI for any significant modifications throughout the investigation or need for a budget increase. Document these modifications in the fraud fieldwork plan document.

Guidance/Criteria:

ADDITIONAL BACKGROUND

Auditors should consider the following background information and resources when performing work on this area.

Reminder: When planning investigation work remember to consider the following elements:

- *Approach and testing strategies*
- *Initial scope of the investigation (time frame and areas examined)*
- *Procedures to determine if scope should be expanded ("what else" question)*
- *Procedures to understand internal controls, if necessary*
- *Whether interviews need to be conducted and, if so, the timing, nature of the questions, and who will lead the interviews.*
- *Estimated time-frame/fieldwork completion date, budget, and staffing resources.*
- *In some instances an MOU may be something that is wanted to ensure clear communication. If this is the case, please work with the Special Investigations team to get the MOU approved. There are example MOU's on the sharepoint site.*

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SAO Audit Policy [1410](#) - Fraud Investigations

Record of Work Done.:

Reported Loss:

1. Initial contact was made with the client on November 15, 2022.
2. A Preliminary Assessment Worksheet (PAW) was not completed, the City of Spokane submitted a loss, see F-22-371 for which a PAW was completed. We determined these submissions from HCA and the City involve the same employee. We also determined Team Pullman will perform an external review of the City of Spokane records and include a review of the HCA conclusions to determine which entity incurred the loss or if both entities did.

Investigation procedures:

Based on the information contained in the completed PAW the following investigation procedures were determined:

Review the completed external investigation completed by Nathan Hathaway, Employee Relations Manager at HCA.

1. Establish external review budget. We gave consideration to the estimated time-frame/fieldwork completion date, budget, and staffing resources. We also considered if there were any other audits currently going on and if additional risks should be considered. An overall budget of [22 hours](#) was approved; see [[City of Spokane HCA External Investigation Review Budget Approval](#)]
2. Inform entity of estimated investigation costs. An overall budget of [22 hours](#) was approved. We spoke with Nathan Hathaway on 12/18/2022

B.1.PR.G - Investigation Procedures

Procedure Step: Communications and Interviews

Prepared By: TAA, 1/12/2023

Reviewed By: SMS, 5/25/2023

Purpose/Conclusion.:

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Purpose/Conclusion:

To document interviews conducted during our investigation.

Testing Strategy:

Consult with the Special Investigations Program Manager on whether interviews need to be conducted and, if so, the timing, nature of the questions, and who will lead the interviews.

Document interviews conducted. If the entity conducted interviews, get a copy of the notes or records.

Guidance/Criteria:

ADDITIONAL BACKGROUND

Auditors should consider the following background information and resources when performing work on this area.

SAO Audit Policy [1410](#) - Fraud Investigations

Record of Work Done:

Procedures:

During the course of our investigation, we documented various communication with the entity and other parties, as applicable in this linked communications log: [[Communication Log](#)].

During the external investigation, as interview was conducted on September 26, 2022 by Nathan Hathaway, Employee Relations Manager and Didi Thomas, HR Division Consultant with Micaela Martinez, Contracts Specialist 3. This is documented at [HCA Investigation Attachments], see pages 5 and 6 for interview notes. Key statements include:

- Subject said she is “vacationing out” with the City of Spokane as she has 272 hours of vacation left. She said she’s on the payroll, but not active, not in the office, and not doing no current work for them.
- Subject said her last day working at the City is 7/28/22, and did not do any work for the City while being paid at HCA.
- After the interview, the subject sent an email acknowledging that she did not start “vacationing” or resigned from the City, and thought she could do both jobs. She resigned effective immediately.
- The next morning, the subject sent a text message that said they apologized for what happened, and acknowledged to family and financial issues. She didn’t feel she was doing anything wrong and doesn’t feel like they were fulfilling their obligations.

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B.1.PRG - Investigation Procedures

Procedure Step: External Review Assessment

Prepared By: TAA, 1/12/2023

Reviewed By: SMS, 5/25/2023

Purpose/Conclusion:

Purpose: To determine if our Office can rely on the work conducted and the conclusions reached by the external investigation.

Conclusion:

We determined we could partially rely on the work conducted.

Testing Strategy:

Review the external investigation using the external review checklist and TeamMate as your documentation tools.

The **main goal** is to determine if we can rely on the work performed and agree with their investigation conclusions. Areas to consider if we agree:

- The overall results
- Dollar amount
- Investigation approach/method
- Scope (did they look back far enough)
- Completeness
- How responsibility was assigned
- If/how the whatelse areas were addressed
- If/how interviews were conducted? (**If yes, get a copy of the interview notes and attach to TM file**)

Expectations:

- ***Required: Team SI must approve any additional work before it is performed.***
- Use SAOShare for receiving external investigations
- Use the tools available, such as TeamMate and External review checklist to document your work

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- Exercise good communication - keep your Manager and Team Fraud informed, including when you request and receive an entity's investigation and document dates in the fraud database activity log
- Ensure your documentation is clear, concise, understandable, and relevant
- Ensure work is complete, well thought out, and timely

Guidance/Criteria:

Record of Work Done:

Auditor Procedures:

Step 1. We obtained the entities external investigation report. See [[HCA_Martinez, Micaela investigation report 9-2022](#)] and relevant attachments [[HCA_Investigation Attachments](#)]

Step 2. We reviewed the work performed by Nathan Hathaway, Employee Relations Manager. We documented our review in our checklist here: [Fraud_External_Investigation_Review_Checklist](#)

External Review Conclusion: We determined we could partially rely on the work conducted.

HCA concluded that while the subject did violate policy regarding outside employment, there was no loss as the subject was fulfilling their responsibilities and management was not aware of period of inactivity. We agree that an ethics violation occurred as the subject was working two jobs at once as there is evidence to support the subject worked at both entities during the loss period. However, the subject did acknowledge to working 2 jobs at the same time. We are unable to quantify the extent of the loss on HCA, as we cannot determine the amount of overlap in time the subject was actively working at both HCA and the City. See additional work performed in TM file 07Spokane-FD22.

B.2.PRG - Concluding Procedures

Procedure Step: Reporting

Prepared By: TAA, 11/6/2023

Reviewed By: SRS, 11/21/2023

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Purpose/Conclusion.:

Purpose/Conclusion:

To determine and document our reporting of the investigation results.

Testing Strategy.:

Investigators are responsible for reviewing any work performed by auditors. Prior to deciding level of reporting, documentation must be reviewed by Team SI.

It is often helpful to **Brainstorm** with Team SI on how to frame the investigation report. Considerations include:

- How to best “tell the story” in the report
- The status of employment of the individual
- Work performed by the entity or external parties
- How the fraud was detected
- Any agreed-upon restitution including the cost of the investigation
- The length of the fraud

Attach the final reports in TeamMate.

Guidance/Criteria.:

ADDITIONAL BACKGROUND

Auditors should consider the following background information and resources when performing work on this area.

SAO Audit Policy [1410](#) - Fraud Investigations

Record of Work Done.:

Fraud Investigation Report

Auditor procedures:

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1. We brainstormed with the Special Investigations Program Manager and determined to report our results we would issue a **reduced investigation report**.
2. Setup an exit planning meeting to:
 - Strategize the exit - Connect with Special Investigations Program Manager - done, met with Stephanie Sullivan on 10/13/2023
 - Determine attendees - Work with the client to determine who they want to attend, but it cannot be an open public meeting - done, request communicated to audit contact
 - **DO NOT** share the draft report with your client until the exit meeting (exceptions need to be discussed with the Special Investigations Program Manager)
3. After Exit procedures:
 - *Gather the entity response* and add it to the report in track changes in ARL. Notify the Special Investigations Program Manager the response is ready for review.
 - *Set report publish date* - Special Investigations Program Manager will assist in determining a report date, which needs to be at least one week out to provide executive management an opportunity to review.
 - *Inform OS of publish date* - Leave a note in ARL for OS, informing them of the publish date.
 - *Check the "publish" box* – You must do this early – at least a week before the publish date. Checking the box kick-starts OS's process to finalize the report and notify executive management.
4. Create an exception and attach the final approved **Reduced investigation report** to the TeamMate file [Final Report City_HCA]; report was issued as a combined report with the City of Spokane - **see team mate file C1-SpokaneHCA-FD22**.
5. Complete the requested information fields in the fraud database on the Outcome tab attach the recommendation into the supporting documents within the database.

B.2.PRG - Concluding Procedures

Procedure Step:	Exit Conference
Prepared By:	TAA, 11/6/2023
Reviewed By:	SRS, 11/21/2023

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Purpose/Conclusion.:

Purpose/Conclusion:

To communicate the results of our investigation with the client.

Testing Strategy.:

Conduct an exit conference with the client to discuss the approved draft report – this may be in person or via video call or phone. Depending on significance, other attendees may include the Special Investigations Program Manager and Audit Manager. Document the following:

- Where the meeting was held or if it was conducted via video call or phone
- When the meeting was conducted
- Who attended the meeting
- Significant discussion points

If a exit recommendation will be issued, a formal exit conference is not required; instead, contact the client to discuss the results of our investigation with them before giving/sending the letter. Just a reminder, it is a best practice to use SAOShare to send the draft reports or deliver in person. Document this communication including who, when, and any significant discussion points.

Guidance/Criteria.:

ADDITIONAL BACKGROUND

Auditors should consider the following background information and resources when performing work on this area.

SAO Audit Policy [1410](#) - Fraud Investigations

Record of Work Done.:

Exit Conference:

The following people attended the exit conference on December 16, 2023 via Teams virtual meeting:

- City of Spokane - Michelle Murray, Accounting Director
- HCA - Lynda Karseboom, Audit and Accountability Manager; Marc Defreyn, Enterprise and Risk Manager; Kari Summerour, External Audit and Compliance Manager; Nathan Hathaway, Employee Relations Manager; Annette Schuffenhauer, Chief Legal Officer
- SAO - Stephanie Sullivan, Sadie Armijo, Alisha Shaw, Tara Alfano

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We went over the results of the investigation. In addition to the investigation, the following items were also discussed:

- None that have a bearing on the current investigation

B.2.PRG - Concluding Procedures

Procedure Step: Quality Control Assurance Certification

Prepared By: TAA, 11/6/2023

Reviewed By: SRS, 11/21/2023

Purpose/Conclusion.:

Purpose/Conclusion:

To certify adherence to the expectations set forth by the Audit Policy Manual.

Testing Strategy.:

This step must be signed-off by the Investigator and Audit Manager.

Guidance/Criteria.:

ADDITIONAL BACKGROUND

Auditors should consider the following background information and resources when performing work on this area.

SAO Audit Policy [3430](#) - Quality Assurance Certification

Record of Work Done.:

I certify the following expectations were met and Audit Policies that are common to all types of SAO engagements:

1. I am independent and exercised objective and impartial judgment on all issues associated with conducting this investigation and reporting on the results. *Audit Policy 3110 - Independence and Ethics*
2. I used reasonable care and professional skepticism throughout this investigation. *Audit Policy 3130 – Professional Judgment*

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3. Work was performed by staff who collectively possesses adequate professional competence. *Audit Policy 3140 – Competence and CPE*
4. Assistants on the investigation were informed of their responsibilities and objectives of the procedures they were to perform, and their work was reviewed to ensure it was properly performed and documented. *Audit Policy 3160 – Supervision and Review*
5. Documentation, including any evidence maintained in a paper file, was reviewed and coaching notes were resolved. *Audit Policy 3160 – Supervision and Review*
6. Work was sufficiently documented to enable a knowledgeable person, who has had no previous connection with the investigation, to ascertain that the information collected and the work performed support significant judgments and conclusions. *Audit Policy 3310 – Standards for Documentation*

Issues

ISS.1 - Fraud Investigation Report		
<i>Prepared By:</i>	TAA, 10/13/2023	<i>Issue</i> See finding level issue in C1SpokaneHCA-FD22
<i>Reviewed By:</i>	SRS, 11/21/2023	
<i>Type:</i>	Verbal Recommendation	
<i>Category:</i>	Payroll/Personnel	
<i>Reporting Level(s):</i>		
<i>Impact</i>		
<i>Cost Savings:</i>		
<i>Questioned Costs:</i>	\$0.00	

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NOTES